

Paras Madho
Manager
Securities Operations

New York Stock Exchange, Inc.
20 Broad Street
New York, NY 10005

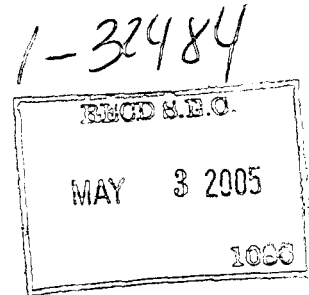
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May 3, 2005



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Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531 – STOP 1004
100 F Street, NE
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, FIRST TRUST/FIDAC MORTGAGE INCOME FUND, Common Shares of Beneficial Interest, \$.01 par value per share. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on May 3, 2005. Tentative listing date – Not yet determined.

Sincerely,

A handwritten signature in cursive, appearing to read 'Paras Madho', written in dark ink.

PROCESSED

MAY 05 2005

THOMSON
FINANCIAL